



ARIZONA DEPARTMENT OF REVENUE

MEMORANDUM

DATE: September 11, 2008

FROM: THE OFFICE OF ECONOMIC RESEARCH & ANALYSIS

July 2008 TAX FACTS

SUMMARY OF GENERAL FUND REVENUES

	July 2008
Individual Income Tax	
Net Collections	\$204,730,182
Percent Change	(3.0)
Corporate Income Tax	
Net Collections	\$ 23,294,778
Percent Change	(31.1)
Transaction Privilege, Severance & Use Taxes	
Net Collections	\$356,253,718
Change	(9.3)
Total Big Three Tax Types	
Net Collections	\$584,278,678
Percent Change	(8.4)

December 2007 was the first month that the department used a new computer system to process individual income tax. Some of the reports necessary to provide Tax Facts information are still under development. Those sections have been pulled from this report. Once the information is available it will be sent out.

We apologize for any inconvenience this may cause.

TAX FACTS

July 2008

INDIVIDUAL INCOME TAX

Individual Income Tax Receipts

	July 2008	July 2007	% Change
Gross Collections	\$ 20,362,785	\$ 17,879,385	13.9
Withholding	271,567,901	268,757,842	1.0
Refunds	(26,560,721)	(18,607,691)	42.7
Urban Revenue Sharing	(60,639,783)	(57,044,910)	6.3
Net Collections	\$ 204,730,182	\$ 210,984,627	(3.0)

Included in the refund amounts above are refunds relating to the alternative fuel vehicle (AFV) income tax credit. In July 2008, the department did not issue any individual or corporate income tax refunds for alternative fuel-related credits.

Federal Employee Retirement Contribution Project (FERC)

Kerr vs. ADOR or FERC, a Supreme Court tax settlement case has resulted in the distribution of five refunds to individual income taxpayers during July 2008. These refunds totaled \$7,485 for an average refund of \$1,497. Attorney payments are not included in the refund amount and total \$1,871 for the month. Refunds issued as a result of the FERC case are not included in the total refunds listed in neither the "Individual Income Tax Receipts" section above nor the "Average Individual Income Tax Refund" section later mentioned in this publication.

*The amount shown as refunded may differ from AFIS totals due to timing issues.

Average Individual Income Tax Refund

Net of Ladewig and FERC refunds.

	Average	Number
2008 CYTD	\$ 672.54	1,711,948
2007 CYTD	\$ 633.70	1,610,259
% Change	6.13	6.32

Withholding

Withholding payments are received from employers and applied towards a specific quarter for the designated year. Information is gathered for 15 months for any given quarter. For example, from January 2006 through March 2007, \$907.1 million was received for the first quarter of 2006. The latest complete quarter (15 months of information has been compiled) is the second quarter of 2007, which shows an increase of 1.21% in withholding payments over the second quarter of 2006. Growth in quarters for which information is still being gathered is as follows:

3 rd Quarter 2007	5.0%	1 st Quarter 2008	(0.03%)
4 th Quarter 2007	(1.93%)	2 nd Quarter 2008	2.06%
		3 rd Quarter 2008	6.92%

The current choices for withholding are 0%, 10%, 19%, 23%, 25%, 31% or 37% as the percent of federal taxes to be withheld for state taxes. The 0% option is only available to those individuals who had no liability in the prior tax year and expect no tax liability for the current year.

Clean Elections

As a result of the November 1998 voter approval of the Citizens Clean Elections, Arizona's income taxpayers can make a donation to the Citizens Clean Elections Commission through an income tax check-off or through a voluntary donation. The following is for returns filed in 2008.

	July 2008	Calendar Year Total
Check Off	\$ 113,445	\$ 5,951,620
Voluntary Donation	\$ 1,451	\$ 50,106
Number of Returns	15,040	831,775

Contributions on the Individual Income Tax Return

Through July 2008, individual income tax return filers have made the following contributions:

	Number	Amount	Average
Wildlife	10,996	\$ 236,563	\$ 21.51
Child Abuse	11,225	247,035	22.01
Special Olympics	5,054	99,192	19.63
Neighbors Helping	2,941	51,428	17.49
AID to Education	774	88,014	113.71
Domestic Violence Shelter	8,268	183,751	22.22
National Guard Contributions	4,791	122,780	25.63
Veteran's Fund	3,063	67,240	21.95
Democratic Party	1110	27,562	24.83
Republican Party	623	15,028	24.12
Green Party	28	557	19.89
Libertarian Party	79	1,947	24.65

CORPORATE INCOME TAX

Corporate Income Tax Receipts

	July 2008	July 2007	% Change
Gross Collections	\$30,855,445	\$36,629,629	(15.8)
Refunds	(\$7,560,667)	(\$2,826,420)	167.5
Net Collections	\$23,294,778	\$33,803,209	(31.1)

Corporate Estimated Payments

Corporations are required to file estimated tax payments throughout the year only if (1) their Arizona tax liability exceeds \$1,000 and (2) they are required to file federal estimated tax payments.

July 2008	\$24,346,880	Calendar Year Total	\$343,312,964
July 2007	\$27,981,855	Calendar Year Total	\$359,539,562
% Change	(13.0%)	% Change	(4.5%)

All corporations with an income tax liability of \$20,000 or greater are required to make estimated tax payments through electronic funds transfer (eft). The table below shows the number of these eft estimated payments, by size of payment.

Size of Payment ➔	Less than \$50,000	\$50,000 up to \$100,000	\$100,001 up to \$500,000	\$500,001 up to \$1,000,000	\$1,000,001 up to \$10,000,000	\$10,000,001 and more	Total	% chg
July 2008	153	18	19	3	5	0	198	(10.4)
July 2007	166	20	25	4	6	0	221	
CY 2008	1,887	268	322	62	44	2	2,585	(5.8)
CY 2007	1,989	297	344	57	57	0	2,744	

The next table shows the dollars of eft estimated payments received from those counts above.

Size of Payment →	Less than \$50,000	\$50,000 up to \$100,000	\$100,001 up to \$500,000	\$500,001 up to \$1,000,000	\$1,000,001 and more	Total	% chg
July 2008	\$1,619,844	\$1,265,000	\$4,078,710	\$2,075,000	\$12,613,000	\$21,651,554	(11.1)
July 2007	\$2,104,167	\$1,401,444	\$6,106,297	\$3,318,000	\$11,415,000	\$24,344,908	
CY 2008	\$22,456,271	\$18,641,650	\$71,652,289	\$43,928,555	\$132,604,583	\$289,283,348	(2.5)
CY 2007	\$25,056,529	\$20,770,625	\$78,935,414	\$39,537,990	\$132,465,862	\$296,766,420	

Corporate Refunds:

Corporate refunds paid in any state fiscal year are for a mixture of corporate fiscal years. The table below presents the percent of refunds paid in FY 07/08 by corporate fiscal year. For example, in FY 07/08, 22.7% of the refund dollars paid were for corporate fiscal years ending in 2003 or before. The percentages are for refunds paid through the fiscal year.

Corporate Fiscal Year-End:	03 & Prior	04	05	06	07	08
FY 07/08	22.7%	4.7%	3.2%	57.2%	10.8%	1.4
Corporate Fiscal Year-End:	04 & Prior	05	06	07	08	09
FY 08/09	13.3%	3.1%	45.7%	31.7%	6.2%	0.0%

The corporate refunds shown above are those refunds for which a check is mailed to the corporation. Sometimes corporations choose to apply their refund as an estimated payment. The following table presents refunds applied as estimated payments in the most recent month and for the calendar year.

July 2008	\$15,903,138	Calendar Year Total	\$99,780,943
July 2007	\$2,516,729	Calendar Year Total	\$51,332,805
% Change	531.9%	% Change	94.4%

Corporate Income Tax Document Count

The Arizona Department of Revenue received 124,953 corporate returns showing a fiscal year-end of 2006. The type of return received is indicated below:

	120 X (amended)	120 (regular)	120S (S corp)	99T (exempt org.)	120 A (short form)
#	221	36,461	75,661	513	12,097
%	0.2	29.2	60.5	0.4	9.7

Through July 2008, 88,538 documents were received for a fiscal year-end of 2007, distributed as follows:

	120 X (amended)	120 (regular)	120S (S corp)	99T (exempt org.)	120 A (short form)
#	63	22,472	55,814	327	9,862
%	0.1	25.4	63.0	0.4	11.1

The figures for the 2007 returns are most meaningful when compared to 2006 returns received during the same period of time in the previous year. Through July 2007, the Department of Revenue received 80,073 documents with a fiscal year-end of 2006. Compared to 2007 documents, the Department has seen a 10.6% increase in the number of corporate returns processed at this point of time in the calendar year.

Urban Revenue Sharing Returned to Cities/Towns

Incorporated cities and towns receive a share of net individual and corporate income tax collections, called Urban Revenue Sharing. The amount of money to be distributed during Fiscal Year 2007/08 is 15.0 of net proceeds from Fiscal Year 2005/06 income tax. Amounts returned for July 2008 are shown on Table 2, at the end of this report.

TRANSACTION PRIVILEGE, SEVERANCE AND USE TAXES

Transaction Privilege, Severance and Use Tax Receipts

The Arizona transaction privilege and severance tax consists of many classifications of tax. These classifications include but are not limited to retail, contracting, amusements, restaurants and bars, hotel/motel and mining severance tax. The collections for all such categories are divided, per statute, into two parts. One part is called distribution base; the other part is known as non-shared. The division of collections into these two parts varies from category to category. For example, retail sales tax is 40% distribution base and 60% non-shared. In contrast, contracting is 20% distribution base and 80% non-shared. Use tax is 100% non-shared. At the close of each month, transaction privilege and severance tax collections are aggregated by category and total distribution base and non-shared portions are calculated. The amount shown as "Use Tax" in the table below includes use tax, use inventory tax and jet fuel use tax. Education tax is in accordance with Proposition 301 resulting in an additional 0.6% education tax being added to most business classifications.

The "Other Revenue" category includes county excise, road, jail and hospital taxes and various other excise taxes, such as the 911 excise tax.

	July 2008	July 2007	% change
Distribution Base	\$140,500,471	\$155,738,184	(9.9)
Non shared	276,098,427	307,875,333	(10.3)
Use Tax	31,696,678	31,300,389	1.3
Education Tax	51,983,905	57,663,269	(9.8)
Other Revenues	64,806,874	71,270,712	(9.1)
Total Collections	\$565,086,356	\$623,847,888	(9.4)

Distribution of Transaction Privilege, Severance and Use Tax Receipts

Of the distribution base portion of transaction privilege and severance taxes, described above, 25% is returned to incorporated cities/towns, 40.51% is returned to counties and 34.49% goes to the state general fund with the exception of mining severance tax. All of the non-shared revenue and use tax is deposited into the general fund. Therefore, the "Retained by State" figure presented below includes all non-shared portion of transaction privilege tax, use tax and 34.49% of the distribution base collections. The education tax is distributed in accordance with Proposition 301. "Other" revenues are returned to the administering authority.

	July 2008	July 2007	change
Retained by State	\$356,253,718	\$392,889,822	(9.3)
Returned to Counties	56,916,741	63,089,538	(9.9)
Returned to Cities	35,125,118	38,934,546	(9.9)
Education Tax	51,983,905	57,663,269	(9.8)
Other Revenues	64,806,874	71,270,712	(9.1)
Total Collections	\$565,086,356	\$623,847,888	(9.4)

Transaction Privilege and Severance Tax Collections By Class

	Tax Rate	July 2008	% Chg
Transporting	5.6	\$ 187,248	(54.7)
Non-Metal Mining Oil/Gas	3.125	\$ 383,429	(39.9)
Utilities	5.6	\$ 43,172,170	(3.5)
Communications	5.6	\$ 17,550,815	16.5
Private Car/Pipelines	5.6	\$ 23,713	(80.1)
Publishing	5.6	\$ 433,942	(21.8)
Job Printing	5.6	\$ 1,372,685	(16.0)
Restaurants & Bars	5.6	\$ 36,570,220	(7.3)
Amusements	5.6	\$ 4,603,686	(3.1)

Transaction Privilege and Severance Tax Collections By Class continued

Commercial Lease	0	\$	14	N/A
Rental of Personal Property	5.6	\$	15,446,911	(4.2)
Contracting	5.6	\$	78,873,004	(19.3)
Retail	5.6	\$	204,918,326	(10.4)
Mining Severance	2.5	\$	3,308,166	(12.9)
Timber Severance*	0	\$	(1)	N/A
Hotel/Motel	5.5	\$	9,296,561	(0.8)
Membership Camping*	0	\$	(4)	12.9
Use Tax	5.6	\$	31,696,678	1.3
Rental Occupancy Tax*	0	\$	1	N/A
Jet Fuel		\$	344,212	(32.3)
Jet Fuel Use Tax	.0305/.0105 gal	\$	28,876	(12.2)
Telecomm Devices	----	\$	533,157	(7.4)
911 Telecommunications		\$	1,568,173	N/A
911 Wireline	0.20/month per active service	\$	1,482	N/A
911 Wireless	0.20/month per active service	\$	1,571	N/A
Total		\$	450,315,037	(9.4)

*As of 11/1/06, these categories are no longer subject to county and state tax.

The Use/Use Inventory category shown on the previous page includes jet fuel use tax. These collections include only the individual classes of transaction privilege tax, severance tax and use tax. The total does not include license fees or any other fees collected by the department.

Transaction Privilege and Severance Tax Taxable Sales By Class¹

	July 2008	Chg
Transporting	\$3,749,261	(54.7)
Non-Metal Mining Oil/Gas	12,289,385	(39.8)
Utilities	863,978,272	(3.4)
Communications	351,213,381	16.5
Private Car/Pipelines	475,661	(80.1)
Publishing	8,686,602	(21.8)
Job Printing	27,477,124	(16.0)
Restaurants & Bars	731,919,232	(7.2)
Amusements	92,130,203	(3.1)
Commercial Lease	475	N/A
Rental of Personal Property	309,162,119	(4.1)
Contracting	1,578,860,832	(19.3)
Retail	4,101,484,403	(10.3)
Mining Severance	132,444,585	(12.8)
Timber Severance*	0	N/A
Hotel/Motel	169,141,265	(0.8)
Membership Camping*	0	N/A
Use Tax	639,810,278	2.2
Rental Occupancy Tax*	0	N/A
Total	\$9,022,823,078	(9.4)

*As of 11/1/06, these categories are no longer subject to county and state tax.

¹These Taxable Sales figures are calculated on a per return basis, by taking collections and dividing them by the appropriate tax rate. These figures may not match other Taxable Sales figures calculated on the aggregate.

Telecommunications Devices, 911 Excise and 911 Wireless Service classifications previously listed in the collections table are not elements of calculated taxable income and therefore, are not included in the above table. Since the jet fuel use tax is a gallonage tax, this too can not be computed as taxable income. Timber Severance includes only sales subject to a repealed rate. The current tax is per board feet upon which taxable income cannot be computed.

Transaction Privilege and Severance Tax Returned to Counties

Taxpayers reported the following taxable transactions and tax collections by county. The share of the revenues returned to each county for July 2008 is shown in the County Share column.

	County Share	% of Total
Apache	\$ 420,400	0.7
Coconino	1,520,666	2.7
Cochise	1,022,351	1.8
Gila	447,162	0.8
Graham	297,611	0.5
Greenlee	365,137	0.6
La Paz	148,632	0.3
Maricopa	36,096,098	63.4
Mohave	1,703,829	3.0
Navajo	940,914	1.7
Pima	8,168,240	14.4
Pinal	1,881,321	3.3
Santa Cruz	381,124	0.7
Yavapai	2,035,432	3.6
Yuma	1,487,822	2.6
Total	\$ 56,916,741	

Transaction Privilege and Severance Tax Returned to Cities/Towns

The portion of transaction privilege and severance tax returned to each incorporated city or town for July 2008 is shown on Table 3, attached to this report.

County Tax Collections

The county-imposed tax collections received by the Department of Revenue during July 2008 and returned to the counties are shown on Table 4, attached to this report. The rental car surcharge in Maricopa County is \$2.50 per car and in Pima County is \$3.50 per car. The RV Surcharge in Pima County is \$0.50/day on each lease or rental of a parking space for recreational vehicles.

OTHER TAXES

Luxury Taxes

The following revenues were received from luxury taxes in July 2008. The table compares the receipts to July 2007 and also compares fiscal year (FY) totals. Figures may not add to total due to rounding.

	July 2008	July 2007	% Change
Spirituous	\$ 2,700,213	\$ 2,276,435	18.6
Vinous	943,399	860,600	9.6
Malt	2,010,581	2,116,522	(5.0)
Cigarette	31,617,121	28,901,958	9.4
Other Tobacco	1,333,960	1,359,191	(1.9)
Tobacco Licenses	575	550	4.5
Total	\$ 38,605,848	\$ 35,515,257	8.7

*Through July 2008, \$401,852.28 of cigarette and tobacco tax collections have been allocated for administrative expenses and are not included in the cigarette collections above.

General fund revenues from luxury taxes:

	July 2008	
Spirituos	\$	1,890,149
Vinous		235,850
Malt		502,645
Cigarettes		2,553,422
Other Tobacco		60,028
Tobacco Licenses		575
Total	\$	5,242,668

Other Dedicated revenues from luxury taxes:

	July 2008	
Corrections Fund	\$	2,396,238
Tobacco Tax & Health Care Fund ²		6,530,087
Tobacco Products Tax Fund ³		9,795,131
Drug Treatment & Education Fund		720,731
Corrections Rev. Fund		287,785
Smoke Free Arizona Fund ⁴		319,178
Early Childhood Development and Health Fund ⁵		13,314,030

Estate Tax

	Monthly	
July-08	\$	3,048
July-07	\$	222,856
change		N/A

Bingo Tax

	Monthly	
July-08	\$	56,714
July-07	\$	60,862
change		(6.8)

Unclaimed Property

	Monthly	
July-08	\$	1,023,082
July-07	\$	19,701,238
change		N/A

Please note that some totals throughout Tax Facts may not add due to rounding.

SOURCE: THE OFFICE OF ECONOMIC RESEARCH & ANALYSIS, ARIZONA DEPARTMENT OF REVENUE

² Formerly the Health Care Fund

³ This Fund was created by Prop. 303, which increased cigarette & other tobacco products tax rates in November 2002.

⁴ This Fund was created by Prop. 201, which increased cigarette tax rates in December 2006.

⁵ This Fund was created by Prop. 203, which increased cigarette & other tobacco products tax rates in December 2006.

TABLE 2
Urban Revenue Sharing Returned to Cities/Towns
July 2008

City	Distribution	Population	City	Distribution	Population
<u>Apache County</u>			Surprise	1,089,993	88,265
Eagar	55,307	4,435	Tempe	2,069,287	165,796
St. Johns	48,206	3,865	Tolleson	80,831	6,498
Springerville	25,772	2,065	Wickenburg	75,688	6,077
<u>Cochise County</u>			Youngtown	76,293	6,163
Benson	59,198	4,740	<u>Mohave County</u>		
Bisbee	81,957	6,570	Bullhead City	476,291	38,210
Douglas	214,625	17,195	Colorado City	50,799	4,080
Huachuca City	22,840	1,830	Kingman	321,742	25,860
Sierra Vista	544,418	43,690	Lake Havasu City	664,924	53,435
Tombstone	20,086	1,610	<u>Navajo County</u>		
Willcox	48,492	3,885	Holbrook	67,650	5,425
<u>Coconino County</u>			Pinetop-Lakeside	51,896	4,165
Flagstaff	762,420	61,185	Show Low	122,991	9,885
Fredonia*	18,635	1,500	Snowflake	61,537	4,935
Page	88,741	7,110	Taylor	51,010	4,100
Williams	39,216	3,145	Winslow	122,774	9,835
<u>Gila County</u>			<u>Pima County</u>		
Globe	93,613	7,495	Marana	330,945	26,725
Hayden*	18,603	1,500	Oro Valley	490,498	39,400
Miami	24,414	1,955	Sahuarita	172,406	13,990
Payson	192,333	15,430	South Tucson	70,290	5,630
Star Valley	24,620	2,006	Tucson	6,607,643	529,770
Winkelman*	18,506	1,500	<u>Pinal County</u>		
<u>Graham County</u>			Apache Junction	425,055	34,070
Pima	27,212	2,182	Casa Grande	403,987	32,470
Safford	116,882	9,360	Coolidge	102,085	8,180
Thatcher	56,716	4,550	Eloy	138,792	11,125
<u>Greenlee County</u>			Florence	255,278	20,530
Clifton*	32,425	2,596	Kearny	28,091	2,249
Duncan	18,586	1,500	Mammoth	22,008	1,762
<u>La Paz County</u>			Maricopa	195,562	15,934
Parker	40,938	3,280	Superior	40,643	3,254
Quartzsite	44,912	3,600	<u>Santa Cruz County</u>		
<u>Maricopa County</u>			Nogales	272,457	21,830
Avondale	859,011	69,356	Patagonia*	18,601	1,500
Buckeye	313,658	25,406	<u>Yavapai County</u>		
Carefree	45,850	3,684	Camp Verde	133,743	10,730
Cave Creek	59,303	4,766	Chino Valley	153,040	12,325
Chandler	2,871,546	230,845	Clarkdale	45,908	3,680
El Mirage	394,593	32,061	Cottonwood	135,280	10,860
Fountain Hills	304,989	24,492	Dewey-Humboldt	49,461	4,030
Gila Bend	24,731	1,980	Jerome*	18,481	1,500
Gilbert	2,202,851	177,544	Prescott	507,747	40,770
Glendale	3,022,151	242,369	Prescott Valley	417,183	33,575
Goodyear	571,288	46,213	Sedona	136,420	10,935
Guadalupe	69,313	5,555	<u>Yuma County</u>		
Litchfield Park	56,400	4,528	San Luis	284,751	22,930
Mesa	5,585,935	448,096	Somerton	121,241	9,750
Paradise Valley	173,110	13,863	Wellton	24,575	1,970
Peoria	1,718,984	138,143	Yuma	1,112,937	89,306
Phoenix	18,400,025	1,475,834			
Queen Creek	202,390	16,414			
Scottsdale	2,925,169	234,752	TOTAL	\$60,639,783	4,869,189

TABLE 3
Transaction Privilege and Severance Tax Returned to Cities/Towns
July 2008

City	Distribution	Population	City	Distribution	Population
<u>Apache County</u>			Surprise	637,310	88,265
Eagar	\$32,023	4,435	Tempe	1,197,116	165,796
Springerville	14,910	2,065	Tolleson	46,918	6,498
St. Johns	27,907	3,865	Wickenburg	43,878	6,077
<u>Cochise County</u>			Youngtown	44,499	6,163
Benson	34,225	4,740	<u>Mohave County</u>		
Bisbee	47,438	6,570	Bullhead City	275,892	38,210
Douglas	124,155	17,195	Colorado City	29,459	4,080
Huachuca City	13,213	1,830	Kingman	186,720	25,860
Sierra Vista	315,460	43,690	Lake Havasu City	385,823	53,435
Tombstone	11,625	1,610	<u>Navajo County</u>		
Willcox	28,051	3,885	Holbrook	39,171	5,425
<u>Coconino County</u>			Pinetop/Lakeside	30,073	4,165
Flagstaff	441,781	61,185	Show Low	71,374	9,885
Fredonia	8,015	1,110	Snowflake	35,633	4,935
Page	51,337	7,110	Taylor	29,604	4,100
Williams	22,708	3,145	Winslow	71,013	9,835
<u>Gila County</u>			<u>Pima County</u>		
Globe	54,117	7,495	Marana	192,966	26,725
Hayden	6,441	892	Oro Valley	284,484	39,400
Miami	14,116	1,955	Sahuarita	101,014	13,990
Payson	111,411	15,430	South Tucson	40,651	5,630
Star Valley	14,484	2,006	Tucson	3,825,159	529,770
Winkelman	3,199	443	<u>Pinal County</u>		
<u>Graham County</u>			Apache Junction	246,000	34,070
Pima	15,755	2,182	Casa Grande	234,447	32,470
Safford	67,583	9,360	Coolidge	59,063	8,180
Thatcher	32,853	4,550	Eloy	80,327	11,125
<u>Greenlee County</u>			Florence	148,235	20,530
Clifton	18,744	2,596	Kearny	16,239	2,249
Duncan	5,863	812	Mammoth	12,722	1,762
<u>La Paz County</u>			Maricopa	115,050	15,934
Parker	23,683	3,280	Superior	23,495	3,254
Quartzsite	25,994	3,600	<u>Santa Cruz County</u>		
<u>Maricopa County</u>			Nogales	157,622	21,830
Avondale	500,779	69,356	Patagonia	6,643	920
Buckeye	183,442	25,406	<u>Yavapai County</u>		
Carefree	26,600	3,684	Camp Verde	77,475	10,730
Cave Creek	34,413	4,766	Chino Valley	88,992	12,325
Chandler	1,666,796	230,845	Clarkdale	26,571	3,680
El Mirage	231,494	32,061	Cottonwood	78,414	10,860
Fountain Hills	176,842	24,492	Dewey-Humboldt	29,098	4,030
Gila Bend	14,296	1,980	Jerome	2,383	330
Gilbert	1,281,941	177,544	Prescott	294,376	40,770
Glendale	1,750,004	242,369	Prescott Valley	242,425	33,575
Goodyear	333,677	46,213	Sedona	78,955	10,935
Guadalupe	40,109	5,555	<u>Yuma County</u>		
Litchfield Park	32,694	4,528	San Luis	165,564	22,930
Mesa	3,235,438	448,096	Somerton	70,399	9,750
Paradise Valley	100,097	13,863	Wellton	14,224	1,970
Peoria	997,450	138,143	Yuma	644,826	89,306
Phoenix	10,656,132	1,475,834			
Queen Creek	118,516	16,414			
Scottsdale	1,695,007	234,752	TOTAL	\$35,125,118	4,864,696

TABLE 4
County Tax Collections
July 2008

	Road	Excise	Jail	Rental Car	Stadium	RV Surcharge	Hospital/ Health Svc	Capital Projects	Sports & Tourism Authority
Apache		\$ 150,155							
Cochise		\$ 681,991							
Coconino		\$ 1,230,931	\$ 1,226,479					\$ 307,451	
Gila	\$ 295,675	\$ 285,923							
Graham		\$ 209,197							
Greenlee		\$ 200,387							
La Paz		\$ 79,220	\$ 79,220				\$ 5		
Maricopa	\$ 29,909,009		\$ 10,783,538	\$ 456,085	\$ 46				\$ 1,442,501
Mohave		\$ 624,477							
Navajo		\$ 642,372							
Pima	\$ 5,970,035			\$ 130,497		\$ 6,049			
Pinal	\$ 1,337,804	\$ 1,294,450					\$ 265,032		
Santa Cruz		\$ 288,291	\$ 282,015						
Yavapai		\$ 1,378,664	\$ 689,856						
Yuma		\$ 1,009,370	\$ 1,009,374				\$ 200,830	\$ 5,452	